2005 Income Tax Exemption Worksheet

1. Enter the federal adjusted gross income from your 2005 federal return • 1040, line 37 • 1040NR, line 35 • 1040A, line 21 • 1040NR-EZ, line 10 • 1040EZ, line 4	1
2. Enter the federal standard or itemized deduction from your 2005 federal return • 1040, line 40 • 1040NR, line 37 • 1040A, line 24 • 1040NR-EZ, line 11 • 1040EZ: If you checked either box on line 5, enter the amount from line D on the back of your 1040EZ return. If you are single and did not check a box on line 5, enter $5,000. If you are married filing joint and did not check a box on line 5, enter $10,000.	2
3. Enter the maximum federal standard deduction for your filing status, as shown below. (See note if you filed a federal 1040NR or 1040NR-EZ form.) **Single -** enter $5,000 **Head of household -** enter $7,300 **Married filing joint -** enter $10,000 **Married filing separate -** if your spouse did not itemize, enter $5,000; if your spouse itemized, enter zero **Qualifying widow(er) -** enter $10,000 ***NOTE:*** If you filed a federal 1040NR or 1040NR-EZ form in 2005, enter zero.)	3
4. Enter the smaller of line 2 or line 3 above.	4
5. Enter the exemption amount taken on your 2005 federal return. • 1040, line 42* • 1040NR, line 39* • 1040A, line 26* • 1040NR-EZ, line 13* • 1040EZ: If you checked either box on line 5, enter the amount on line E from the back of your 1040EZ return. If you are single and did not check a box on line 5, enter $3,200; if you are married filing joint, enter $6,400.	5
6. Add line 4 and line 5.	6
7. Subtract line 6 from line 1. Do not enter an amount less than zero.	7

If the amount on line 7 of the worksheet is greater than zero, you are <u>not</u> exempt from Utah individual income tax.

If the amount on line 7 of the worksheet is zero, you are exempt from Utah individual income tax. Follow the instructions on page 9 of the Utah Individual Income Tax booklet to report this exemption.

* If you provided housing for persons displaced by hurricanes and filed IRS Form 8914, see instructions at incometax.utah.gov/instructions.php